



## Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact [support@jstor.org](mailto:support@jstor.org).

the law which he seeks and authorities which support it. Indeed, a feature of the work of no small value is the carefully and discriminatingly selected authorities cited. The chief value of the work is that it affords a single volume in which one can find the law on any phase of creditors' rights. It is a book that it will pay every lawyer to have in his library.

H. W. A.

*Income Taxes.* By Henry Campbell Black. Published by Vernon Law Book Company, Kansas City, Mo. 1915. pp. XXXVII and 865.

Income taxation as a source of revenue has been in successful operation in this country for a relatively short period. Until very recently it was resorted to largely experimentally and to meet special needs. Of late years, however, it has so grown in favor that it is rapidly becoming a permanent institution. It becomes a matter, therefore, of direct interest to the taxpayer and his legal adviser, as well as to financial officers of corporations, local representatives of foreign corporations, American firms doing business abroad and banks and trust companies collecting foreign interest or dividends, all of whom are in some measure charged with the details in the administration of the law itself.

The book in hand is a second edition of the author's work which first appeared in 1913. The great development of the law since the publication of his first edition and the extraordinary degree of favor with which that edition was received has induced the author to undertake a thorough revision. The first chapter includes that part of the Tariff Act of 1913 which deals with income taxation. The author has adopted the device of breaking up the statute into seventy sections, numbered consecutively, and each introduced by a black-letter headline descriptive of its contents. In the second chapter, the Treasury regulations and decisions have been treated in the same way. A system of cross-references has been provided, linking together the text of the statute, the departmental regulations, and the detailed treatment of the subject in the body of the text so that there is no difficulty in finding all that Congress, the department and the courts have said on a given point. All the forms officially prescribed by the Treasury Department have been brought together and printed

in the appendix, which also includes those provisions of the revised statutes relating to the assessment and collection of internal revenue taxes in general. The decisions since the first edition and many others not previously cited have been mentioned in their proper places. Several chapters have been entirely rewritten and greatly enlarged.

The author has here dealt with a very important act of Congress, singularly infelicitous in its language and confused in its arrangement but important to every citizen and taxpayer nevertheless, in a very clear manner. The public will therefore welcome the publication of a book which will give a definite answer to the practical and difficult questions which are continually arising under this act of Congress.

H. W. A.

*The Law of Arrest.* By Harvey Cortlandt Voorhees. Published by Little, Brown & Company, Boston. 1915. pp. XLIII and 287.

This is a second edition of a little book that is in general use in police departments and law offices. It is of first importance that the officer who invades the sacred rights of personal liberty should know exactly what his official rights and duties are. In few cases can he rely solely on the statutes in his jurisdiction for guidance for the reason that they never contain more than a small portion of the law which binds him. A statute, for instance, will tell the officer that it is his duty to make an arrest for a breach of the peace but seldom do they tell him what a breach of the peace is. So of breaking doors; the use of stratagem when effecting an arrest or seizure; illegality in the use of force or handcuffs; confining the prisoner and general treatment of the prisoner. It is in the close case that the statutes do not help the officer and this book has been written to arm him with just such knowledge as he needs at such a time. The author has thoroughly covered the field of the law of arrest and has greatly enhanced the value of his book by the citation of numerous authorities. He has also included a very useful collection of annotated criminal forms relating to the subject. The general excellence of the mechanical make-up of the book deserves special mention. Because of the clearness of the author's treatment and its